

Clerk of the House of Representatives  
Legislative Resource Center  
B-106 Cannon Building  
Washington, DC 20515

<http://lobbyingdisclosure.house.gov>

Secretary of the Senate  
Office of Public Records  
232 Hart Building  
Washington, DC 20510

<http://www.senate.gov/lobby>

## LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1. Registrant Name ☒ Organization/Lobbying Firm ☐ Self Employed Individual

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

2. Address ☐ Check if different than previously reported

Address1 **1455 PENNSYLVANIA AVENUE NW** Address2 **10th Floor**  
City **WASHINGTON** State **DC** Zip Code **20004** - Country **USA**

3. Principal place of business (if different than line 2)

City **Durham** State **NC** Zip Code **27707** - Country **USA**

4a. Contact Name

b. Telephone Number c. E-mail

**MARK PETERSON**

☐ International Number

**(202) 434-9206 mpeterson@aicpa.org**

5. Senate ID#

**2640-12**

7. Client Name

☒ Self

☐ Check if client is a state or local government or instrumentality

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

6. House ID#

**307720000**

### TYPE OF REPORT

8. Year **2008** Q1 (1/1 - 3/31) ☐ Q2 (4/1 - 6/30) ☐ Q3 (7/1-9/30) ☐ Q4 (10/1 - 12/31) ☒

9. Check if this filing amends a previously filed version of this report ☐

10. Check if this is a Termination Report ☐ Termination Date \_\_\_\_\_ 11. No Lobbying Issue Activity ☐

### INCOME OR EXPENSES - YOU MUST complete either Line 12 or Line 13

#### 12. Lobbying

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$5,000 ☐

\$5,000 or more ☐ \$ \_\_\_\_\_

Provide a good faith estimate, rounded to the nearest \$10,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).

#### 13. Organizations

**EXPENSE** relating to lobbying activities for this reporting period were:

Less than \$5,000 ☐

\$5,000 or more ☒ \$ **\$ 1,105,857.72**

#### 14. REPORTING

Check box to indicate expense accounting method. See instructions for description of options.

☒ **Method A.** Reporting amounts using LDA definitions only

☐ **Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code

☐ **Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Signature Filed Electronically

Date 01/16/2009

Printed Name and Title Mark Peterson - VP, Congressional & Public Affairs

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Add additional page(s) as needed.

15. General issue area code    

ACC

ACCOUNTING

    (one per page)

16. Specific lobbying issues

HR 1424 (Mark-to-Market Accounting), HR 7190 (Fair Value Accounting), HR 1049 (Sarbanes Oxley Act), HR 1508 (Sarbanes Oxley Act). HR 1550 (Sarbanes Oxley Act), HR 1780 (Sarbanes Oxley Act), HR 1869 (Sarbanes Oxley Act), HR 2727 (Sarbanes Oxley Act), S 869 (Sarbanes Oxley Act), S 1405 (Sarbanes Oxley Act), HR 2829 (SEC Funding Bill), Audit quality issues of interest to the AICPA's Center for Audit Quality, International Financial Reporting Standards (IFRS), Fair Value Accounting

17. House(s) of Congress and Federal agencies    ☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Cynthia	Fornelli			<input type="checkbox"/>
Mark	Peterson			<input type="checkbox"/>
Robert	Burns			<input type="checkbox"/>
Jane	Cobb		Director of Legislative Affairs, SEC	<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
Charles	Landes			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above    ☒ Check if None

HR 6987 (Sarbanes Oxley Act), HR 7240 (SEC Study on Mark-to-Market)

Printed Name and Title Mark Peterson - VP, Congressional & Public Affairs

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15. General issue area code

AGR

AGRICULTURE

(one per page)

16. Specific lobbying issues

HR 6124 (Farm Credit System Loans), HR 2419 (Farm Credit System Loans), S 2302 (Farm Credit System Loans)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			<input type="checkbox"/>
Peter	Kravitz			<input type="checkbox"/>
Lisa	Dinackus			<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson - VP, Congressional & Public Affairs

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15. General issue area code

EDUEducation

(one per page)

16. Specific lobbying issues

HR 1429 (Audit Partner Rotation), HR 1630 (Rotation), S 556 (Audit Partner Rotation)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			<input type="checkbox"/>
Peter	Kravitz			<input type="checkbox"/>
Lisa	Dinackus			<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

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15. General issue area code

TAX

TAXATION/INTERNAL REVENUE CODE

(one per page)

16. Specific lobbying issues

HR 1360 (Non-resident Telecommuter Taxation), HR 1591 (Non-resident Alien Provision), HR 2206 (Tax Preparer Standards, Non-resident Alien Provision), HR 2345 (Economic Substance), S 785 (Non-resident Telecommuter Taxation), S 832 (Regulation of Preparers), S 1321 (Confidentiality and Penalty Provisions), HR 3359 (Mobile Workforce State Income Tax and Simplification Act), HR 4318 (Restore Tax Preparer Standard at "Substantial Authority"), S 2242 (Economic Substance)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			<input type="checkbox"/>
Peter	Kravitz			<input type="checkbox"/>
Lisa	Dinackus			<input type="checkbox"/>
Thomas	Ochsenschlager			<input type="checkbox"/>
Edward	Karl			<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
Marc	Hyman			<input type="checkbox"/>
George	White			<input type="checkbox"/>
Lisa	Winton			<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson - VP, Congressional & Public Affairs

HR 3970 (Economic Substance), HR 3997 (Expatriation), HR 2419 (Economic Substance), HR 3970 (Economic Substance), HR 3056 (Expatriation Tax), HR 3396 (Expatriation Tax), S 2345 (Expatriation Tax), HR 3170 (Estate Tax), HR 3475 (Estate Tax), HR 4172 (Estate Tax), HR 4235 (Estate Tax), HR 4242 (Estate Tax), H.R. 6049 (Tax Preparer Penalties), S. 2851 (Tax Preparer Penalties), H.R. 5719 (Tax Preparer Penalties and Listed Property - Communication Devices), S. 2668 (Listed Property - Communication Devices), H.R. 5450 (Listed Property - Communication Devices), H.R. 6081 (Tax Expatriation), S. 1219 (Taxpayer Protection and Assistance Act of 2007), H.R. 5716 (Taxpayer Bill of Rights Act of 2008), S. 3335 (Extenders; Tax Preparer Penalties), HR 1424 (Tax Prepare Penalties), Estate & Trust Administrative Costs (Knight v. CIR), HR 7060 (Tax Preparer Penalties), HR 7327 (Worker, Retiree and Employer Recovery Act of 2008 -- funding for defined benefit pension plans), HR 1424 (Emergency Economic Stabilization Act of 2008 -- Tax Preparer Penalties, Mark-to-Market Study)

ADDENDUM for General Lobbying Issue

TAX - TAXATION/INTERNAL REVENUE CODE

Name			Covered Official Position (if applicable)	New
First	Last	Suffix		
Benson	Goldstein			<input type="checkbox"/>
Eileen	Sherr			<input type="checkbox"/>
Jean	Trompeter			<input type="checkbox"/>
Abraham	Schneier			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Printed Name and Title

Mark Peterson - VP, Congressional & Public Affairs



**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Add additional page(s) as needed.

15. General issue area code

BAN

BANKING

(one per page)

16. Specific lobbying issues

HR 1752 (Financial Statements Audits for FHA Lenders/Mortgage Brokers), HR 1852 (Financial Statements Audits for FHA Lenders/Mortgage Brokers), S 2338 (FHA Modernization Act), Audit issues of interest to the AICPA's Governmental Audit Quality Center, S. 2325 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), H.R. 6254 (Temporary Participation of FHA Mortgage Brokers/Lenders), HUD Proposal to Establish an Independent Public Accountant Roster

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Housing & Urban Development - Dept of (HUD)

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			<input type="checkbox"/>
Peter	Kravitz			<input type="checkbox"/>
Lisa	Dinackus			<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
Mary	Foelster			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson - VP, Congressional & Public Affairs

HR 1452 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), HR 6790 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), HR 3221 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), HR 6790 (Financial Statement Audits for FHA Lenders/Mortgage Brokers)

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15. General issue area code

CPT

COPYRIGHT/PATENT/TRADEMARK

(one per page)

16. Specific lobbying issues

HR 1908 (Patent Reform), HR 2136 (Tax Strategy Patents), HR 2365 (Tax Strategy Patents), S 681 (Tax Strategy Patents), S 1145 (Patent Reform), S 2369 (Tax Patents)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			<input type="checkbox"/>
Peter	Kravitz			<input type="checkbox"/>
Lisa	Dinackus			<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
Thomas	Ochsenschlager			<input type="checkbox"/>
Edward	Karl			<input type="checkbox"/>
Eileen	Sherr			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson - VP, Congressional & Public Affairs

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15. General issue area code

SMB

SMALL BUSINESS

(one per page)

16. Specific lobbying issues

HR 46 (Small Business Tax Flexibility), S 270 (Small Business Tax Flexibility), S 2818 (Small Business Health Plans), S. 2795 (Small Business Health Purchasing Pool), H.R. 5918 (Small Business Health Options)

17. House(s) of Congress and Federal agencies ☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			<input type="checkbox"/>
Peter	Kravitz			<input type="checkbox"/>
Lisa	Dinackus			<input type="checkbox"/>
Matthew	Young			<input type="checkbox"/>
Edward	Karl			<input type="checkbox"/>
Thomas	Ochsenschlager			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above ☒ Check if None

Printed Name and Title Mark Peterson - VP, Congressional & Public Affairs

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15. General issue area code

HOM

HOMELAND SECURITY

(one per page)

16. Specific lobbying issues

Department of Homeland Security Optical Practical Training Interim Final Rule

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Homeland Security - Dept of (DHS)

18. Name of each individual who acted as a lobbyist in this issue area

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Matthew	Young			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson - VP, Congressional & Public Affairs